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LIG Capital LLC, and Counsel Financial Holdings LLC*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11
: :
JEFFREY LEW LIDDLE, : Case No. 19-10747 (SHL)
: (Jointly Administered with Case No. 19-12346)
Debtor. : Related Doc. 249, 250 and 257

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**SUPPLEMENTAL DECLARATION OF ROBERT L. RATTET IN FURTHER
SUPPORT OF MOTION BY COUNSEL FINANCIAL II LLC, LIG CAPITAL
LLC, AND COUNSEL FINANCIAL HOLDINGS LLC, PURSUANT TO § 1112(b)
OF THE BANKRUPTCY CODE, TO CONVERT DEBTOR'S CHAPTER 11
REORGANIZATION TO A CHAPTER 7 LIQUIDATION**

ROBERT L. RATTET, declares under 28 U.S.C. §1746:

1. I am a partner with Davidoff Hutcher & Citron LLP, attorneys for Counsel Financial II LLC (“CF2”), LIG Capital LLC (“LIG”), and Counsel Financial Holdings LLC (“Holdings” and together with CF2 and LIG, “Counsel Financial”) and I submit this declaration in further support of the motion by Counsel Financial, pursuant to § 1112(b) of the Bankruptcy Code, to convert the Debtor’s chapter 11 reorganizations to chapter 7 liquidations.

Additional MORs

2. Approximately six months have passed since the motion to convert was filed and, since then, the Debtor filed additional monthly operating reports that impact negatively on this estate. In addition, undisclosed tax liabilities may render this estate administratively insolvent.

3. First, review of the Debtor's most recent monthly operating reports shows profligate spending that may constitute looting of the estate. Apparently, there are no checks on the Debtor's lavish and extravagant lifestyle.

4. Annexed as **Exhibit "A"** is a list of cash withdrawals by the Debtor totaling \$45,238. There are more than 152 ATM withdrawals, most in excess of \$300, and the Debtor has never accounted for any of these funds.

5. Annexed as **Exhibit "B"** is a list of payments for miscellaneous expenses totaling \$15,668.00, including \$8,166 for suits from J. Press.

6. Annexed as **Exhibit "C"** is a list of payments to or for the benefit of the Debtor's adult children totaling \$39,114.00.

7. Annexed as **Exhibit "D"** is a list of payments for his mansion in the Hamptons totaling \$52,190.

8. Annexed as **Exhibit "E"** is a list of payments for luxury vehicles and garaging totaling \$13,374.

9. Annexed as **Exhibit "F"** is a list of payments for memberships in private clubs totaling \$14,700, including a tennis club in Manhattan and a beach club in the Hamptons.

10. Annexed as **Exhibit "G"** is a list of payments by the Debtor for expensive restaurants totaling \$4,769.00.

11. Annexed as **Exhibit “H”** is a list of payments for wine storage totaling \$3,000. While the Debtor claims to have transferred most of his wine collection to his wife and daughter (without any consideration), his estate is paying the monthly storage charges.

12. Annexed as **Exhibit “I”** is a list of payments totaling \$16,280 for storage of personal property.

13. Annexed as **Exhibit “J”** is a list of payments for monthly rent towards a luxury apartment totaling \$80,948.00.

14. Annexed as **Exhibit “K”** is a list of the Debtor’s accrued professional fees totaling \$952,034.29 through December 2019 for Foley Hoag and through January 2020 for EisnerAmper.

15. Annexed as **Exhibit “L”** is a schedule of ongoing losses by the Debtor’s estate. Excluding professional fees, the Debtor’s estate lost \$287,897. With accrued professional fees, the Debtor’s estate lost \$1,239,931.29.

Undisclosed Tax Liabilities

16. Upon information and belief, the Debtor has tax liabilities not disclosed on the monthly operating reports. Specifically, the Debtor may have a huge post-petition tax liability for 2019 based upon taxable income passed through from the Debtor’s law firm, a professional partnership. It is also unclear whether the Debtor has been making quarterly tax payments based upon his \$15,000 monthly draw.

17. In addition to the three Counsel Financial entities’ claims totaling \$9,238,086.37 against the Debtor, the chapter 11 trustee of Liddle & Robinson LLP has filed a claim of \$6,750,000.00 against the Debtor. The Debtor’s only remaining unencumbered assets are approximately \$350,000 in the Debtor’s DIP account and a parcel of real property in Quiogue, NY

valued by the Debtor at \$500,000.

18. In sum, the Debtor is hopelessly insolvent and unable to propose a plan. As a result of the conduct of the Debtor and the unexplained transfers, as set forth above, we suggest that the Court consider referring this matter to the U.S. Attorney's Office for further investigation for potential violations of 18 U.S.C. § 152, *et. seq.*

19. The Debtor has been given more than a year to reorganize and the results have been a disaster for this estate. It is time to end the ongoing losses and convert this case to chapter 7.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 24th day of April, 2020

/s/ Robert L. Rattet
Robert L. Rattet, Esq.

EXHIBIT A

19-10747

| Date | Amount |
|------------|--------|
| 3/30/2020 | 303.00 |
| 3/30/2020 | 101.00 |
| 3/30/2020 | 303.00 |
| 3/26/2020 | 303.00 |
| 3/23/2020 | 303.00 |
| 3/23/2020 | 303.00 |
| 3/23/2020 | 303.00 |
| 3/20/2020 | 303.00 |
| 3/19/2020 | 300.00 |
| 3/18/2020 | 303.00 |
| 3/17/2020 | 303.00 |
| 3/16/2020 | 300.00 |
| 3/12/2020 | 300.00 |
| 3/10/2020 | 300.00 |
| 3/5/2020 | 300.00 |
| 3/2/2020 | 300.00 |
| 3/2/2020 | 300.00 |
| 2/24/2020 | 300.00 |
| 2/21/2020 | 300.00 |
| 2/20/2020 | 300.00 |
| 2/18/2020 | 300.00 |
| 2/13/2020 | 300.00 |
| 2/12/2020 | 300.00 |
| 2/11/2020 | 300.00 |
| 2/10/2020 | 300.00 |
| 2/5/2020 | 300.00 |
| 2/3/2020 | 300.00 |
| 1/31/2020 | 303.00 |
| 1/29/2020 | 300.00 |
| 1/27/2020 | 300.00 |
| 1/21/2020 | 300.00 |
| 1/21/2020 | 300.00 |
| 1/17/2020 | 300.00 |
| 1/13/2020 | 300.00 |
| 1/13/2020 | 300.00 |
| 1/8/2020 | 300.00 |
| 1/7/2020 | 300.00 |
| 1/6/2020 | 300.00 |
| 1/2/2020 | 300.00 |
| 12/31/2019 | 303.00 |
| 12/30/2019 | 303.00 |
| 12/30/2019 | 303.00 |
| 12/26/2019 | 303.00 |
| 12/24/2019 | 303.00 |

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| | |
|------------|--------|
| 12/23/2019 | 303.00 |
| 12/20/2019 | 303.00 |
| 12/17/2019 | 303.00 |
| 12/16/2019 | 300.00 |
| 12/9/2019 | 300.00 |
| 12/6/2019 | 200.00 |
| 12/4/2019 | 300.00 |
| 12/2/2019 | 300.00 |
| 11/27/2019 | 303.00 |
| 11/25/2019 | 300.00 |
| 11/20/2019 | 300.00 |
| 11/18/2019 | 300.00 |
| 11/15/2019 | 300.00 |
| 11/12/2019 | 300.00 |
| 11/12/2019 | 300.00 |
| 11/7/2019 | 300.00 |
| 11/4/2019 | 200.00 |
| 11/4/2019 | 300.00 |
| 10/31/2019 | 300.00 |
| 10/29/2019 | 303.00 |
| 10/24/2019 | 303.00 |
| 10/22/2019 | 300.00 |
| 10/18/2019 | 303.00 |
| 10/15/2019 | 300.00 |
| 10/11/2019 | 300.00 |
| 10/9/2019 | 300.00 |
| 10/7/2019 | 300.00 |
| 10/7/2019 | 300.00 |
| 10/4/2019 | 200.00 |
| 10/3/2019 | 200.00 |
| 9/30/2019 | 300.00 |
| 9/27/2019 | 300.00 |
| 9/23/2019 | 300.00 |
| 9/20/2019 | 300.00 |
| 9/18/2019 | 300.00 |
| 9/13/2019 | 300.00 |
| 9/13/2019 | 300.00 |
| 9/9/2019 | 300.00 |
| 9/5/2019 | 300.00 |
| 9/4/2019 | 300.00 |
| 9/4/2019 | 300.00 |
| 9/3/2019 | 300.00 |
| 8/29/2019 | 300.00 |
| 8/28/2019 | 300.00 |
| 8/26/2019 | 300.00 |
| 8/23/2019 | 300.00 |

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| | |
|-----------|--------|
| 8/20/2019 | 300.00 |
| 8/12/2019 | 200.00 |
| 8/12/2019 | 300.00 |
| 8/9/2019 | 300.00 |
| 8/8/2019 | 300.00 |
| 7/31/2019 | 300.00 |
| 7/30/2019 | 300.00 |
| 7/26/2019 | 300.00 |
| 7/25/2019 | 300.00 |
| 7/22/2019 | 300.00 |
| 7/15/2019 | 300.00 |
| 7/10/2019 | 300.00 |
| 7/9/2019 | 300.00 |
| 7/5/2019 | 300.00 |
| 7/3/2019 | 300.00 |
| 7/1/2019 | 300.00 |
| 6/28/2019 | 300.00 |
| 6/24/2019 | 300.00 |
| 6/24/2019 | 200.00 |
| 6/21/2019 | 300.00 |
| 6/18/2019 | 300.00 |
| 6/17/2019 | 300.00 |
| 6/14/2019 | 300.00 |
| 6/12/2019 | 300.00 |
| 6/10/2019 | 200.00 |
| 6/7/2019 | 300.00 |
| 6/5/2019 | 300.00 |
| 6/3/2019 | 200.00 |
| 5/31/2019 | 300.00 |
| 5/28/2019 | 300.00 |
| 5/24/2019 | 300.00 |
| 5/22/2019 | 300.00 |
| 5/20/2019 | 300.00 |
| 5/20/2019 | 300.00 |
| 5/16/2019 | 500.00 |
| 5/16/2019 | 300.00 |
| 5/14/2019 | 300.00 |
| 5/13/2019 | 203.00 |
| 5/9/2019 | 300.00 |
| 5/8/2019 | 300.00 |
| 5/6/2019 | 200.00 |
| 5/6/2019 | 200.00 |
| 5/6/2019 | 300.00 |
| 5/2/2019 | 200.00 |
| 5/1/2019 | 450.00 |
| 5/1/2019 | 300.00 |
| 4/29/2019 | 203.00 |

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| | |
|--------------|--------------------|
| 4/24/2019 | 300.00 |
| 4/22/2019 | 203.00 |
| 4/22/2019 | 203.00 |
| 4/18/2019 | 300.00 |
| 4/16/2019 | 200.00 |
| 4/10/2019 | 200.00 |
| 4/8/2019 | 200.00 |
| 4/8/2019 | 203.00 |
| 4/8/2019 | 203.00 |
| 4/4/2019 | 200.00 |
| 3/29/2019 | 100.00 |
| 3/11/2019 | 2,000.00 |
| Date: | \$45,238.00 |

EXHIBIT B

19-10747

| Date | Amount | Purpose |
|---------------|---------------------|-----------------------------------|
| 3/31/2020 | 3,690.00 | Transfer to Citibank |
| 3/17/2020 | 8,166.00 | J. Press - Suit Purchases |
| 1/23/2020 | 179.00 | Hampton's Wine shop |
| 12/9/2019 | 1,000.00 | Meurice Garment Care Dry Cleaning |
| 11/4/2019 | 233.00 | Sutton Wine shop |
| 8/6/2019 | 1,000.00 | Meurice Garment Care Dry Cleaning |
| 5/6/2019 | 1,000.00 | Dry cleaners |
| 3/15/2019 | 400.00 | Transfer to J Liddle |
| Total: | \$ 15,668.00 | |

EXHIBIT C

19-10747

| Date | Amount | Purpose |
|---------------|--------------------|--|
| 3/31/2020 | 3,200.00 | Daughter's rent payment |
| 2/28/2020 | 1,600.00 | Daughter's rent |
| 2/5/2020 | 1,600.00 | Daughter's rent |
| 12/20/2019 | 1,600.00 | Daughter's rent payment |
| 11/29/2019 | 1,600.00 | Daughter's rent payment |
| 11/1/2019 | 1,600.00 | Daughter's rent |
| 10/7/2019 | 1,600.00 | Daughter's rent payment |
| 10/2/2019 | 2,500.00 | Attorney retainer for son |
| 9/6/2019 | 1,600.00 | Daughter's rent payment |
| 8/12/2019 | 1,050.00 | Son's rent payment |
| 8/9/2019 | 500.00 | transfer to daughter - utilities and other incidentals |
| 8/2/2019 | 1,600.00 | Daughter's rent |
| 7/9/2019 | 1,050.00 | Son's rent |
| 7/8/2019 | 8,214.00 | Son's tuition |
| 7/2/2019 | 1,600.00 | Daughter's rent |
| 6/6/2019 | 1,050.00 | Son's rent |
| 5/31/2019 | 1,600.00 | Daughter's expenses - rent |
| 5/3/2019 | 1,500.00 | Daughter's expenses - rent |
| 5/1/2019 | 1,600.00 | Daughter's expenses |
| 5/1/2019 | 450.00 | Daughter's expenses |
| 5/1/2019 | 2,000.00 | Son's rent/ utilities |
| Total: | \$39,114.00 | |

EXHIBIT D

19-10747

| Date | Amount | Purpose |
|---------------|---------------------|---|
| 2/28/2020 | 45.00 | PSEG - Electric Utility for Hamptons Property |
| 2/28/2020 | 258.00 | PSEG - Electric Utility for Hamptons Property |
| 2/10/2020 | 136.00 | PSEG - Electric Utility for Hamptons Property |
| 2/10/2020 | 650.00 | PSEG - Electric Utility for Hamptons Property |
| 7/18/2019 | 38,587.00 | Hampton home quarterly tax |
| 7/10/2019 | 130.00 | PSEG |
| 7/10/2019 | 843.00 | PSEG |
| 6/18/2019 | 235.00 | Bill payment for Hamptons Property |
| 6/10/2019 | 2,143.00 | Fuel and heating for Hamptons Property |
| 6/10/2019 | 8,000.00 | Hamptons property taxes |
| 6/10/2019 | 338.00 | Bill payment for Hamptons Property |
| 5/17/2019 | 825.00 | Housekeeper for Hamptons Property |
| Total: | \$ 52,190.00 | |

EXHIBIT E

19-10747

| Date | Amount | Purpose |
|---------------|---------------------|------------------------|
| 3/3/2020 | 963.00 | Car Lease payment |
| 2/11/2020 | 963.00 | Car Lease payment |
| 2/11/2020 | 963.00 | Car Lease payment |
| 10/7/2019 | 963.00 | Car Lease payment |
| 9/16/2019 | 963.00 | Car Lease payment |
| 7/15/2019 | 560.00 | Garage monthly payment |
| 7/12/2019 | 2,888.00 | Car Lease Payment |
| 12/18/2019 | 1,926.00 | Car Lease Payments |
| 5/16/2019 | 124.00 | Garage |
| 5/9/2019 | 560.00 | Garage monthly payment |
| 5/6/2019 | 1,926.00 | Car lease payment |
| 4/19/2019 | 575.00 | Sutton Parking |
| Total: | \$ 13,374.00 | |

EXHIBIT F

19-10747

| Date | Amount | Purpose |
|---------------|---------------------|---|
| 3/2/2020 | 1,750.00 | Maintenance -- Swordfish club |
| 3/2/2020 | 2,290.00 | Pool remediation -- Swordfish club |
| 2/18/2020 | 1,625.00 | Member dues --Swordfish club |
| 1/30/2020 | 450.00 | The Wine and Food Society Annual Membership dues |
| 10/11/2019 | 7,650.00 | Roosevelt Island Racquet -tennis membership *less reimbursement amount* |
| 7/29/2019 | 935.00 | Wine and Food Society membership dues |
| Total: | \$ 14,700.00 | |

EXHIBIT G

19-10747

| Date | Amount | Purpose |
|---------------|--------------------|---------------------|
| 2/10/2020 | 238.00 | Yara |
| 2/10/2020 | 238.00 | Yara |
| 1/15/2020 | 412.00 | Sushi by Bou |
| 1/13/2020 | 310.00 | LaGoulue Restaurant |
| 1/6/2020 | 470.00 | Dining |
| 10/28/2019 | 137.00 | Ethos Gallery |
| 10/21/2019 | 138.00 | La Villeta |
| 10/7/2019 | 160.00 | Arties |
| 10/7/2019 | 165.00 | The Wine House |
| 10/4/2019 | 239.00 | Altesi Restaurant |
| 9/30/2019 | 175.00 | Bobby Vans |
| 9/19/2019 | 112.00 | Afghan Kebab |
| 9/19/2019 | 262.00 | Grand Central |
| 9/9/2019 | 373.00 | 21 Club |
| 9/3/2019 | 118.00 | Westhampton Dining |
| 8/20/2019 | 207.00 | Boat Basin |
| 7/5/2019 | 154.00 | Ethos Gallery |
| 6/19/2019 | 159.00 | Bistro Vendoma |
| 6/10/2019 | 496.00 | Sushi Seiki |
| 6/6/2019 | 206.00 | Crave NY |
| Total: | \$ 4,769.00 | |

EXHIBIT H

19-10747

| Date | Amount | Purpose |
|---------------|--------------------|--|
| 3/31/2020 | 3,200.00 | Daughter's rent payment |
| 2/28/2020 | 1,600.00 | Daughter's rent |
| 2/5/2020 | 1,600.00 | Daughter's rent |
| 12/20/2019 | 1,600.00 | Daughter's rent payment |
| 11/29/2019 | 1,600.00 | Daughter's rent payment |
| 11/1/2019 | 1,600.00 | Daughter's rent |
| 10/7/2019 | 1,600.00 | Daughter's rent payment |
| 10/2/2019 | 2,500.00 | Attorney retainer for son |
| 9/6/2019 | 1,600.00 | Daughter's rent payment |
| 8/12/2019 | 1,050.00 | Son's rent payment |
| 8/9/2019 | 500.00 | transfer to daughter - utilities and other incidentals |
| 8/2/2019 | 1,600.00 | Daughter's rent |
| 7/9/2019 | 1,050.00 | Son's rent |
| 7/8/2019 | 8,214.00 | Son's tuition |
| 7/2/2019 | 1,600.00 | Daughter's rent |
| 6/6/2019 | 1,050.00 | Son's rent |
| 5/31/2019 | 1,600.00 | Daughter's expenses - rent |
| 5/3/2019 | 1,500.00 | Daughter's expenses - rent |
| 5/1/2019 | 1,600.00 | Daughter's expenses |
| 5/1/2019 | 450.00 | Daughter's expenses |
| 5/1/2019 | 2,000.00 | Son's rent/ utilities |
| Total: | \$39,114.00 | |

EXHIBIT I

19-10747

| Date | Amount | Purpose |
|---------------|---------------------|--------------------|
| 3/5/2020 | 2672 | South Fork Storage |
| 1/6/2020 | 1,944 | South Fork Storage |
| 1/6/2020 | 1,944 | South Fork Storage |
| 11/15/2019 | 1,944 | South Fork Storage |
| 10/3/2019 | 1,944 | South Fork Storage |
| 9/3/2019 | 1,944 | South Fork Storage |
| 8/6/2019 | 1,944 | South Fork Storage |
| 6/4/2019 | 1,944 | South Fork Storage |
| Total: | \$ 16,280.00 | |

EXHIBIT J

19-10747

| Date | Amount | Purpose |
|---------------|---------------------|---------------|
| 3/3/2020 | 9,500.00 | Personal Rent |
| 2/1/2020 | - | Personal Rent |
| 1/1/2020 | - | Personal Rent |
| 12/1/2019 | - | Personal Rent |
| 11/6/2019 | 7,800.00 | Personal Rent |
| 10/7/2019 | 7,800.00 | Personal Rent |
| 9/9/2019 | 7,800.00 | Personal Rent |
| 8/6/2019 | 7,800.00 | Personal Rent |
| 7/3/2019 | 7,800.00 | Personal Rent |
| 6/4/2019 | 7,800.00 | Personal Rent |
| 5/7/2019 | 7,500.00 | Personal Rent |
| 4/4/2019 | 7,300.00 | Personal Rent |
| 3/18/2019 | 9,848.00 | Personal Rent |
| Total: | \$ 80,948.00 | |

EXHIBIT K

PROFESSIONAL FEES

| Time Period | Doc # | Amount of Compensation Requested | Total Compensation Net of Holdback |
|-------------------------|------------------|----------------------------------|------------------------------------|
| EisnerAmper, LLP | | | |
| 4/26/19-5/31/19 | 189 | 43,850.50 | 35,140.04 |
| 6/1/19-6/30/19 | 190 | 31,670.50 | 25,560.70 |
| 7/1/19-7/31/19 | 191 | 32,498.50 | 26,020.10 |
| 8/1/2019-8/30/2019 | 192 | 21,460.50 | 17,147.90 |
| 9/1/2019-9/30-2019 | 215 | 12,210.50 | 9,768.40 |
| 10/1/19-10/31/19 | 239 | 5,795.00 | 4,636.00 |
| 11/1/19-11/30/19 | 298 | 8,204.00 | 6,568.20 |
| 12/1/19-12/31/19 | 299 | 8,630.00 | 6,918.30 |
| 1/1/2020-1/31/2020 | 327 | 4,802.50 | 3,859.00 |
| | Subtotal: | \$ 169,122.00 | \$ 135,618.64 |
| Foley Hoag LLP | | | |
| 4/27/19-5/31/19 | 222 | 163,824.90 | 131,059.92 |
| 6/1/29-6/30/19 | 223 | 142,996.05 | 116,668.02 |
| 7/1/19-7/31/19 | 224 | 120,968.10 | 99,982.04 |
| 8/1/19-8/31/19 | 225 | 62,887.50 | 52,018.11 |
| 9/1/19-9/30/19 | 242 | 32,671.00 | 27,567.19 |
| 10/1/19-10/31/19 | 243 | 41,872.95 | 34,374.99 |
| 11/1/19-11/30/19 | 325 | 42,875.55 | 36,682.37 |
| 12/1/19-12/31/19 | 326 | 39,032.64 | 32,271.55 |
| | Subtotal: | \$ 647,128.69 | \$ 530,624.19 |
| Torys LLP | 287 | \$ 135,783.60 | \$ 108,626.08 |
| Total | | \$ 952,034.29 | \$ 774,868.91 |

EXHIBIT L

| Date | MOR Doc. | Personal Income* | Personal Expenses* | Cash Flow (excluding professional fees) | *Excluding L&R related costs, transfers, and reimbursements |
|---------|----------|------------------|---------------------------------|--|---|
| 3/1/20 | 349.00 | 3,760.00 | 44,240.00 | (40,480.00) | |
| 2/1/20 | 336.00 | 48,760.00 | 25,953.00 | 22,807.00 | |
| 1/1/20 | 320.00 | 7,491.00 | 66,685.00 | (59,194.00) | |
| 12/1/19 | 295.00 | 33,701.00 | 54,284.00 | (20,583.00) | |
| 11/1/19 | 282.00 | 75,001.00 | 72,488.00 | 2,513.00 | |
| 10/1/19 | 234.00 | 6,701.00 | 30,931.00 | (24,230.00) | |
| 9/1/19 | 199.00 | 3,701.00 | 23,512.00 | (19,811.00) | |
| 8/1/19 | 198.00 | 3,701.00 | 62,078.00 | (58,377.00) | |
| 7/1/19 | 156.00 | 3,701.00 | 73,154.00 | (69,453.00) | |
| 6/1/19 | 128.00 | 3,701.00 | 38,293.00 | (34,592.00) | |
| 5/1/19 | 97.00 | 3,701.00 | 47,462.00 | (43,761.00) | |
| 4/1/19 | 86.00 | 75,048.00 | 18,069.00 | 56,979.00 | |
| 3/1/19 | 80.00 | 425.00 | 140.00 | 285.00 | |
| | | | Total: | \$ (287,897.00) | |
| | | | Average monthly deficit: | \$ (22,145.92) | |